

Exhibit C

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December 17, 2004

VIA FACSIMILE AND FIRST CLASS MAIL

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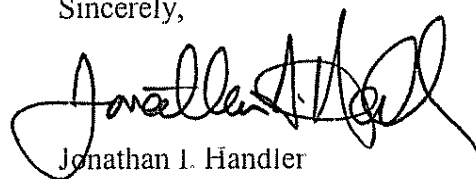
Re: Richard E. Kaplan v. First Hartford Corporation
C.A. No. 04-10402-NRG

Dear Larry:

I am writing to follow up on my December 1, 2004 letter. Since that time, we have undertaken another comprehensive search for documents responsive to Kaplan's document request number 7. We have not found any responsive documents beyond those we have previously produced.

Please call me if you wish to discuss this further.

Sincerely,



Jonathan I. Handler

JIH/jmw
Enclosures
cc: First Hartford Corporation